REPORT

OF THE

DEPARTMENT OF MUNICIPAL AFFAIRS

OF THE

PROVINCE OF ALBERTA

1920

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EDMONTON, MARCH 4TH, 1921.

To HIS HONOUR,
ROBERT GEORGE BRETT,
Lieutenant Governor of the Province of Alberta.

SIR,—I have the honour to transmit herewith the Report of the Department of Municipal Affairs for the year 1920.

I have the honour to be, Sir,

Your obedient servant,

C. R. MITCHELL,
Minister of Municipal Affairs.

EDMONTON, MARCH 4TH, 1921.

HON C. R. MITCHELL,
Minister of Municipal Affairs,
EDMONTON, ALBERTA.

SIR,—I have the honour to submit herewith the report covering the work of the Department of Municipal Affairs for the year 1920:—

It is with regret that I must make record of the death during the year of the Honourable Alexander Grant MacKay, who, at the time of his death, was the Minister of Municipal Affairs and Minister of Health. Mr. MacKay had the confidence of the Municipal authorities of the province and exerted a very great influence upon their conduct of municipal affairs. His ability and sincerity as a public servant was everywhere acknowledged. The Department, in his death, lost a splendid executive and faithful administrator.

The year 1920 was quite normal as far as the organization of new municipalities was concerned. No new municipal districts were organized and one was disorganized. One town and four villages were organized. The number of municipalities at the end of 1920 was: Cities, 6; towns, 52; villages, 117; municipal districts, 167. There are, however, at least twenty-six improvement districts where the population and the assessable area would warrant the organization of municipal districts. The abnormally high cost of the necessary equipment, together with the unfavorable conditions as regards crops has retarded interest on the part of those who otherwise would have advocated organization. There is a very marked interest on the part of hamlets to be erected into villages. The recovery from the war period is accentuating this activity and at the close of 1920 the Department had several such applications pending.

The readjustment of the finances and assessments of the urban municipalities begun in previous years was continued through 1920. In some cases independent action was taken by the municipality and other cases the Public Utilities Commissioners, the Municipal Finances Commission, or the Commissioners under the Subdivided and Other Property Act, were the means through which adjustments were sought. A report of the work of the Municipal Finances Commission and of H. Milton Martin, Commissioner under the Subdivided and Other Properties Act, are to be found elsewhere in this report. Two commissioners, other than Mr. Martin each adjusted one appeal. The legacy of years of high assessment and free spending of municipal funds, has not been a pleasant one to face in the years of low values, but the combined work of all concerned under the different Acts of the province is bringing about normal and healthful conditions.

The different types of municipal organization each have their special demands. The city of Calgary obtained at the session of 1920, from the Legislative Assembly, amendments to their charter regarding the withdrawal of candidates nominated for office; deduction of 5 per cent. of rents to reimburse the city for cost of collection of taxes by that method; closing hours for barber shops; assessment for local improvements and a change of the Court of Revision from the city council to a court authorized to hear appeals against the assessment made by the city.

The city of Edmonton also obtained amendments to their charter in 1920, among which the following appear as the more important: Persons on whom a business assessment is levied for $500.00 or over, or who has paid an income tax of $500.00 or over, are eligible as a candidate as mayor or alderman; the qualifications of electors and the manner of preparing a list of the same; special license for trucks; half holiday Saturday or Wednesday; the business tax made permanent; giving power to the city to sell land at a sum not less than cost, plus 6 per cent. interest from date of purchase, or its value as shown by the last revised assessment roll; provision for the commissioners of the city of Edmonton; corporations given burgess vote; to assess buildings at more than 60 per cent. of value; to place boxing bouts under the control of a commissioner; to have the provisions respecting income tax remain in force after 1920 only as to the collection of taxes remaining payable; and power to enter into an agreement with the Sisters of Charity for some use of the General Hospital.

The city of Lethbridge had few amendments to their charter, the principal ones relating to the holding of more than one office by their commissioners and to licensing trucks.

The city of Medicine Hat obtained amendments to their provisions for elections, arranging for special polling booths for railway employees; for the revision of assessment in regard to land, improvements or business even to ordering an entirely new assessment; for a poll tax on persons not paying tax otherwise; and for a rental or householder's tax.

The city of Wetaskiwin obtained amendments to their charter for taxing automobiles as personal property; for method of making levy of business tax.

The city of Red Deer did not apply for amendments other than those relating to telephone matters.

TOWNS.

The Town Act was amended in 1920 as to vacancies in a council leaving fewer councillors than a quorum, giving the Minister power to order an election and appoint a returning officer; as to the scope of taxation providing for a levy on the land and a possible levy on buildings and improvements, on businesses and on personal property; as to provisions for the relief of the indigent and sick.

VILLAGES.

The Village Act was amended as to holding elections where the council is reduced to less than a quorum, giving the Minister power to appoint a returning officer and order an election; as to the same scope for levy of taxes as in a town; as to the uniform provision for the care of the indigent and sick.

MUNICIPAL DISTRICTS.

The Municipal District Act was amended in some important particulars, principally relating to surveys; the care of the indigent and sick, and the assessment of land under the equalized assessment of the Assessment Equalization Board.

OTHER ACTS.

The Department of Municipal Affairs, in addition to Municipal Acts, administers the following Acts:

Improvement District Tax, Educational Tax Act, Wild Lands Tax Act, Supplementary Revenue Tax Act, Timber Areas Tax Act, Municipal District Seed Grain Act, Municipal District Relief Act, the Municipality Finances Commission Act, Soldiers' Home Tax Exemption Act, the Subdivided and Other Properties Act, and the Tax Recovery Act. These Acts were nearly all amended in some particulars at the session of the Legislative Assembly in 1920.

COLLECTION OF TAXES.

The abnormally heavy arrears of taxes everywhere throughout the province demanded some quick action in order to save the credit of municipalities, as well as to relieve the straightened financial condition and enable them to carry on. The Tax Recovery Act of 1919 became operative on July 1st, 1920, and in nearly all of the province the sale of land under that Act was carried out. The large increase in tax collections was largely due to that Act. The gross receipts of the Department of Municipal Affairs were $1,117,272.47 in excess of the gross collections for 1919. Not all of this result is attributable to the tax recovery proceedings, but much of it is due to that. The arrears of taxes are still very large, but the Tax Recovery Act will very soon reduce the arrears so as only to be permissable in the case of one year's arrears. That is, in 1920 many ratepayers cleared up the arrears up to and including the year 1919, but did not pay the then current levy of 1920, which have since become arrears. There is no doubt but the result will be that taxes will be much more promptly paid.

The Department included reported arrears of school taxes in its list of arrears under this Act and collected of said arrears $83,906.58, this sum being sent to the respective school districts. In 1921 the return will doubtless be much greater from school districts owing to the fact that very few of them made returns in 1920.

The taxes collected by the Department for municipal hospitals was $23,830.18. Taxes as follows were collected in 1920:

Supplementary Revenue	$1,404,625.69
Educational Trust Account—D	113,659.21
Educational—Lease Lands	51,460.18
Wild Lands	853,511.74
Timber Areas	4,589.94
Improvement District Tax	437,862.01

The following reports to the Department were received:

ASSESSMENT EQUALIZATION BOARD.

To the Deputy Minister
of Municipal Affairs

The members of the Board were appoined under order-in-council No. 921/20, as of date April 29th, 1920, as follows:

Judson Hunter Lamb, *Chairman.*
Albert James Henry Donahoe,
William James Jackman,
William David Spence,
Samuel Barr Ferris.

The first meeting of the board was held on May 5th, 1920, and they were at work practically during the remainder of the year. The first few weeks were spent in the office in going through records and Acts to become familiar with the plan of organization and the boundaries of the respective municipalities. Extensive trips were made in the municipal districts throughout the province and inquiries were made on every hand as to the values at which lands were changing hands, or as to values which were placed upon lands which might have been offered for sale or otherwise. In these trips attention was paid to the character of the soil, the nature of the surface of the land and the distance from the market. Every urban municipality in the province was visited, either by the board as a whole or by specially delegated members of the board. The records showing area, assessment, methods of determining the assessment and all other related subjects which might enable the board to come to some conclusions as to the values of land within their bounds, were examined and the information tabulated.

The board will make a full report to the Minister of Municipal Affairs.

J. H. Lamb,
Chairman, Assessment Equalization Board.

MUNICIPAL FINANCES COMMISSION.

Edmonton, Alta., Feb. 15th, 1921.

J. H. Lamb, *Esq.,*
Deputy Minister of Municipal Affairs,
Edmonton, Alta.

In response to your request, I beg to submit the following brief report on the Municipal Finances Commission:

Municipal Finances Commission.

Members:

Hon. Horace Harvey, Chief Justice of Alberta.
Hon. J. D. Hyndman, } Judges Supreme Court.
Hon. N. D. Beck, }
H. M. E. Evans.

Appointed July 7, 1919.

Formal Applications received, 8. (Towns of Athabasca, Bassano, Macleod, Redcliff, Tofield, Wainwright, City of Wetaskiwin, Beverly School District.)

Addition enquiries, 7. (Regarding Bow Island School District, Coutts School District, Towns of Blairmore, Diamond City, St. Albert, Taber, Claresholm.)

Special Investigations and Reports, 12. (Athabasca, Bassano, Beverly, Blairmore, Lethbridge, Medicine Hat, Macleod, Redcliff, Taber, Tofield, Wainwright, Wetaskiwin.)

Formal recommendations adopted, 6. (Athabasca, Bassano, Macleod, Tofield, Wainwright, Wetaskiwin.)

Adjustments with bondholders reached without necessity of formal recommendation, 2. (Blairmore, Taber.)

Petitions declined, 1. (Beverly School District.)

Recommendations pending, 1. (Town of Redcliff.)

Results to date:

Town of Wainwright:

No debenture arrears; bank debt about $16,000; provided for issue of $18,000, ten year 6½% debentures to be sold at not less than 96 and accrued interest to extent required to discharge bank debt with interest. Debentures specifically secured on arrears of taxes and to be retired from time to time as arrears of taxes collected.

City of Wetaskiwin and Wetaskiwin Public School District:

Bank debt about $50,000; debenture arrears about $50,000; provided for extension of bank debt over ten years with 6% interest payable half yearly, repayable before maturity as arrears of taxes collected; for debenture arrears provided for issue 6% debentures payable 10 equal annual instalments of combined principal and interest to be exchanged for debenture coupons in arrears.

Town of Tofield:

Debenture arrears $11,000; provided for issue of 6% debentures. payable in 10 equal annual instalments combined principal and interest to be exchanged for debenture coupons in arrears.

Town of Macleod:

No debenture arrears but default imminent; provided for assessment of buildings and improvements at not less than 60%, a tax rate of 66 mills, the suspension of the annual requirements for sinking fund and interest on the town's own debentures held in the sinking fund to be made up later at the direction of the commission and for the appointment of trustees for the sinking fund.

Town of Athabasca:

Debenture arrears with accrued interest to July 1st, 1920, about $41,000; Athabasca S. D. debenture arrears to same date about $12,500; provided for issue of debentures bearing 5% interest, payable annually and maturing 1st July, 1950, for above arrears and for all principal payments maturing up to and including the year 1930; no sinking fund to be

raised for these debentures until the year 1931, but thereafter sufficient annually estimated at 4% to retire on 1st July, 1950; these new debentures exchangeable for coupons now in arrears and for instalments of principal maturing as above; also provided for extension of bank debt (about $7.000) for 10 years at 6%, payable half yearly, principal before maturity payable only out of collections of arrears of taxes specifically pledged to bank.

Later recommended to Lieutenant-Governor-in-Council appointment of administrator for town of Athabasca for reasons given in our communication of 29th January, 1921.

Town of Bassano:

Debenture arrears about $9,900; principal maturing 1921 $3,000; provided for issue of 6% debentures payable in 10 equal annual instalments of combined principal and interest to be exchanged for above arrears and the 1921 instalment of principal also provided for suspension of sinking fund levy to be made up later at the direction of commission. This recommendation is awaiting completion by the scheduling of the 1921 financial programme of the town, which is still under discussion.

Town of Redcliff:

Debenture arrears about $30,000; recommendation pending along same general lines as Bassano.

The position of the various recommendations above referred to is as follows:

Wainwright and Wetaskiwin consented to by bondholders and approved by Lieutenant-Governor-in-Council.

Athabasca, Macleod and Tofield in hands of bondholders' committees for securing necessary consents.

Bassano and Redcliff not yet finally passed by Commission, being held up for settlement of town's financial programme for 1921.

ADJUSTMENTS MADE WITHOUT NECESSITY OF FORMAL RECOMMENDATION.

Town of Taber:

Informal conference between town officials and bondholders; existing debenture default to be made up; definite understanding reached as to readjustment of assessment and taxation if default occurs again.

Town of Blairmore:

Informal conference with officials and representatives of bondholders and arrangement made to put on 60 mill tax rate and meet 1/3 of debenture arrears in 1920 and next year assess improvements and put on adequate rate to take care of current expenditure and pay remaining 2/3 of debenture arrears.

Not only in the cases where it is specially mentioned, but in all of the problems presented to the Commission, its work has involved the most rigid scrutiny of the spending programmes and a minute examination of details of assessment, taxation, rates for municipal utilities, management of the same, etc. Important changes in all of these particulars have

resulted from this discussion. A great part of the work of the Commission has been the giving of advice to the municipal officials on details of this sort and the fact that they continue to apply to us on matters outside the scope of our recommendations, might well be taken as evidence of our having their confidence. As to the bondholders' opinion, I would remind you that on the occasion of our Calgary conferences in June last, you were told by the solicitor for the Bond Dealers' Association that this Commission was regarded as the most effective piece of government machinery and the provincial government were to be congratulated on the legislation establishing such a Commission.

Respectfully submitted,

H. M. E. EVANS.

SUBDIVIDED AND OTHER PROPERTIES ACT.

FEBRUARY 17TH, 1921.

J. H. LAMB, *Esq.*,
Deputy Minister of Municipal Affairs,
Edmonton, Alberta.

SIR,—In reporting to you the work done by me as commissioner under the above Act, I think it well to briefly outline the powers of a commissioner appointed under that Act.

A commissioner may at the request of any owner or other person interested in any tract of land lying within a municipality, other than a city of more than 5,000, and after having heard representatives of the interested municipalities, make a recommendation having in view the reduction of the amount of arrears standing against such land; the giving of certain time within which the arrears or reduced arrears may be paid; fixing the rate of rates of interest to be paid on such arrears and where the municipality has borrowed money upon the credit of such arrears, the commissioner may require such municipality to issue debentures for the raising of the amount required to repay such borrowed monies. The commissioner also has authority to recommend a system of taxation and method of assessment for any area having characteristics distinct from other lands within the same municipality, provided that the request comes from owners of land representing not less than one half of the assessed value of the land lying within the particular area. A commissioner has power to cancel plans of subdivision. When a municipality is the applicant for relief under the Act, the powers of the commissioner are extended so that he may give orders for the due carrying out of the decision which he may have arrived at. As you will notice he may only "recommend" when dealing with an application from an owner, whilst when he deals with an application from a municipality, he may "order." The commissioner has power of determining the price which a municipality should pay to secure title to land lying within any area registered under a Plan No. and which the municipality requires for the purpose of effecting the cancellation of a subdivision, but it is provided, however, that where the owner refuses to sell or transfer at the price fixed by the commissioner,

then the municipality must, before acquiring title to any such parcel, transfer to the ratepayer another parcel in the municipality of at least equal value.

The benefits to be accrued under this Act both to municipalities and to owners, are extensive and have already been appreciated by every municipality who has applied for relief under the Act. The Act does not apply to cities of more than 5,000 population.

It is not my purpose to cover my activities as commissioner other than those in connection with which formal applications were received or acted upon during the year 1920.

I received applications from four owners asking for reduction in arrears of taxes, delay within which to pay the reduced arrears and cancellation of plan. In one case, I reduced arrears 50%, and cancelled the plan of subdivision. In the second case, I granted a reduction of 50%, recommending method of assessment, but did not cancel plan of subdivision, owing to the fact that the owner-applicant did not own all of the lands within the subdivision. In the third case I granted 75% reduction of arrears, with the full approval of the interested municipalities. In the fourth case I reduced the arrears of taxes, 50% as to municipal taxes and 33 1/3 as to school taxes.

Applications from various municipalities covering 21 subdivisions were received during the year 1920, but one of the subdivisions in connection with which application was made has been withdrawn from the original application.

For the purpose of giving you a clear conception of the value of the Act to the municipalities, I will summarize the action taken in connection with those applications.

MUNICIPALITY OF ATHABASCA.

Landing Park:

Full quarter section. The arrears of taxes amounted to approximately $10,500.00. I reduced those arrears 87½%. The value of the land so far as I could ascertain it, is about $1,500. This valuation was found satisfactory to the interested municipalities, as well as myself.

Connaught Park Annex:

The charges for taxes against this property are $13,500, whilst the value according to the evidence submitted, and which I verified on the ground, is approximately $1,250. There, I ordered that the owner should upon payment of 8% of the taxes due to the end of the year 1920, secure an absolute discharge of all tax liability.

Balmoral Place:

This quarter section was not subdivided into town lots, but into acre lots. The charges against this land were approximately $1,400.00, including the 1920 taxes and with the consent and approval of the interested municipalities, I granted a reduction of 25%.

Richmond Park:

Quarter section. This particular subdivision had tax charges against it, including for the year 1920, of over $6,750, whilst the value of the land is about $1,500. I reduced the taxes due to the end of 1920, 80%.

Athabasca Annex:

Quarter section, subdivided into town lots. The tax indebtedness had reached the sum of $10,900, whilst the value is only $1,250.00. I reduced arrears of taxes 90%.

MUNICIPALITY OF GROSMONT.

Woodland:

Half of a quarter section, subdivided into town lots. This is a very broken piece of land worth about $200.00 against which charges amounted to $4,850. I reduced the amount payable by the owners to 5% of the indebtedness to secure an absolute discharge for all tax liability.

Hudson Heights:

Quarter section subdivided into town lots valued at $800,00 whilst tax indebtedness is $6,130.00. I reduced taxes due 90%.

Curtis Jones' Estate:

This property was subdivided for market garden plots and whilst it is considered to be worth about $600.00, the charges amounted to over $1,500. In this case I reduced the arrears of taxes so that the owner only need pay 1/3 of the said arrears including 1920 taxes.

Athabasca Addition:

Quarter section, subdivided into town lots. Personal examination of the land in company with the secretaries of the interested municipalities convinced us that the value was about $1,500. The charges against this property exceeded $8,750. I reduced the taxes due to the end of 1920, 87½%.

Glenora:

Quarter section, partly subdivided into town lots. I concurred in the opinion expressed by all interested parties present at the commissioner's sitting, that the value of this quarter is about $600.00. Charges, including the 1920 taxes, amounted to $6,673.33. I ordered in this case that upon payment of 8% of the tax indebtedness to the end of 1920, the owner should secure a discharge of all tax liability.

MUNICIPALITY OF HARDISTY.

I received from the town of Hardisty an application for cancellation of Plan No. 794 A.H., excepting thereout such blocks as may be required to be reserved for the purpose of exchanging lots with owners of land in connection with which the taxes have been paid, and Plan No. 3280 A.P., in its entirety. I made a provisional order, providing for due advice being given all interested parties and I fixed the price at which the municipality should acquire those lots on which there are no arrears of taxes outstanding. Unavoidable delays occurred which prevented making a final order in the matter, but the municipality is making diligent progress towards the closing of the matter.

MUNICIPALITY OF CASTOR.

The application from the town of Castor covered some five subdivisions, covering altogether an area of approximately 200 acres, I held a commissioner's sitting at which I reduced outstanding taxes and from the various owners, whereby arrangements mutually satisfactory are to be made for the exchange of parcels of land in connection with which

the taxes have been paid. This application is still pending, and no final order has been issued but progress is being made and a commissioner's sitting will be held on the 24th of March at which it is anticipated that I will be in a position to make a final order.

MUNICIPALITY OF MUNSON.

Application from the town of Munson asked for an order setting out a definite date within which all arrears of taxes including those levied in the year 1920, should be paid, that an order be given cancelling the entire subdivision, and where taxes were paid, a price be fixed at which the municipality could purchase those lots on which no arrears of taxes were outstanding. It was ordered that a reduction of arrears of 50% be granted on all taxes due to the end of 1920; that the town purchase at the rate of $7.00 per lot, all lots owned by owners who have paid all their taxes, and that a delay of six months be granted all owners within which to pay the reduced arrears, the time to run from the date of notice given to owners. (Notice was sent on the 21th of November.) The time not having expired, final order has not yet been given.

MUNICIPALITY OF CLARESHOLM.

Application from the town of Claresholm dated 15th of November, 1920, asked for the cancellation of three plans of subdivision covering approximately 65 acres, but there has been withdrawn from the application an area of ten acres. A commissioner's sitting could not be held during the year 1920, because sufficient notice could not be given the interested parties. This report is intended to cover only the 1920 work. I will content myself to say that a commissioner's sitting has been held at the beginning of January, and a provisional order made.

I have received many expressions of appreciation from the municipalities and I may quote from one letter, the following: "I wish to express to you the appreciation of the Council and myself as to the careful and courteous way in which you are handling this delicate piece of business. It is a splendid example of the truth of the old saw: 'a stitch in time saves nine.'" Another secretary writes to apologize for the delay which he says was unavoidable, and also expresses great appreciation of the services rendered.

I can actually say that every municipal official who has applied for relief under the Act, has in some manner or other expressed entire approval of the Act, and the administration thereof. All those who have taken advantage of the provisions of the Subdivided and Other Property Act, fully realize its fairness and usefulness.

There has only been, to my knowledge at all events, one complaint against the administration and that was from the secretary of a municipality which in the past has had the greatest portion of its expenditures supplied by owners of subdivided property which is unoccupied.

I have the honour to be, dear Sir,

Yours faithfully,
H. MILTON MARTIN.

Respectfully submitted,
J. H. LAMB,
Deputy Minister.

CITIES.

Name	Total Population	Municipal Assessment.					Mill Rate Municipal	Municipal Taxes Levied	Debenture Debt
		Land Values	Values of Buildings and Improvements	Business Tax	Other Taxes				
					Tax	Amount			
Calgary	75,000	$52,576,694.00	$20,815,010.00	$2,866,644.00	Special Franchise	$ 550,000.00	44.75	$3,327,376.68	$20,564,282.75
Edmonton	65,000	61,891,965.00	17,299,585.00	.....	Income Tax	6,000,000.00	45.00	4,484,816.17	25,356,101.98
					Personal Property	1,326,025.00	....	.....	.....
					Super-Assessment	149,600.00	....	.....	.....
Lethbridge	13,000	6,463,185.00	4,001,880.00	503,420.00	.....	.....	41.60	601,674.88	3,026,730.13
Medicine Hat	11,000	9,213,395.00	2,433,605.00	283,412.00	.....	.....	34.00	440,427.83	4,118,529.03
Red Deer	3,000	2,237,060.00	.....	51,700.00	.....	.....	40.00	103,270.77	297,567.41
Wetaskiwin	2,500	1,618,032.00	1,000,445.00	248,997.00	Personal Property	238,425.00	30.00	67,536.62	392,768.33

Name	Population	Municipal Assessment				Mill Rate	Municipal Taxes Levied	Debenture Debt
		Land Values	Values of Bldgs. and Improvements	Business Tax Rental Values	Value of Personal Property Assessed			
Athabasca	450	$417,442.00	$	$	$	100	$ 43,306.60	$184,802.73
Brooks	700	198,885.00	.....	.....	.....	30	5,966.55	(nil)
Bassano	1,000	1,302,000.00	269,860.00	.....	.....	59	50,908.77	262,000.00
Beverley	1,000	1,013,895.00	.....	.....	.....	..	22,155.30	18,750.00
Blairmore	2,000	327,745.00	.....	.....	.....	55	17,986.00	49,776.00
Bow Island	500	419,640.00	.....	.....	.....	20	8,389.20	62,794.23
Camrose	2,200	1,456,807.00	.....	52,160.00	.....	28	44,584.15	198,857.52
Cardston	1,400	510,081.00	410,302.00	.....	287,644.00	36	43,492.78	81,970.41
Carmangay	500	268,958.00	.....	132,075.00	.....	45	13,171.82	28,033.78
Castor	800	143,583.00	224,225.00	23,564.00	.....	32	18,510.32	42,575.22
Claresholm	1,200	549,660.00	.....	.....	.....	48	26,383.68	110,529.59
Coleman	2,300	181,522.00	...	.....	.....	51	9,166.30	453.96
Coronation	720	407,600.00	121,489.00	.....	.....	60	31,855.04	55,002.86
Daysland	400	110,462.00	37,204.00	10,450.00	.....	60	7,710.81	1,505.54
Diamond City	50	56,085.00	.....	.....	.....	14	785.05	2,700.00
Didsbury	800	237,510.00	.....	25,214.00	.....	60	14,250.60	22,156.88
Drumheller	2,200	670,812.00	.....	730,000.00	.....	42	30,543.20	30,000.00
Edson	900	585,485.00	189,595.00	.....	.....	15	13,233.73	11,500.00
Fort Saskatchewan	950	250,317.00	173,160.00	24,923.00	.....	30	15,252.97	42,260.74
Gleichen	800	192,570.00	202,575.00	25,500.00	.....	32	15,377.09	37,231.61
Grande Prairie	2,500	634,398.00	.....	40,860.00	.....	34	25,184.03	22,735.44
Granum	400	153,586.00	.....	.....	.....	45	6,911.34	4,909.35
Grouard	400	561,680.00	.....	.....	.....	10	5,645.35	.....
Hanna	2,000	375,883.00	.....	.....	.....	45	16,909.78	9,587.75
Hardisty	550	114,118.00	77,060.00	.....	.....	22	4,205.91	15,250.51
High River	1,500	669,790.00	.....	51,875.00	.....	33	27,297.40	109,742.32
Innisfail	1,000	100,355.00	.....	26,753.00	.....	107	12,944.20	20,050.00
Irvine	450	311,010.00	.....	3,420.00	.....	25	4,263.15	5,523.93

Lacombe	1,300	337,059.00	.....	.....	.....	52	19,631.36	65,906.91
Leduc	1,000	174,455.00	.....	23,930.00	.....	21	6,056.55	10,606.52
Macleod	1,800	939,500.75	667,220.00	.....	.....	48¾	84,340.63	570,000.00
Magrath	1,200	162,079.00	.....	.....	.....	46½	9,597.02	19,349.61
Morinville	600	140,340.00	.....	22,950.00	.....	50	6,048.12	12,375.97
Nanton	1,000	343,530.00	.....	.....	.....	27	9,275.31	21,575.00
Okotoks	550	204,060.00	.....	12,236.00	.....	34	8,161.64	8,873.42
Olds	1,000	218,615.50	.....	37,570.00	.....	19	9,389.54	4,200.00
Peace River	1,000	581,060.00	.....	.....	.....	29	16,850.74	4,300.00
Pincher Creek	1,200	421,439.00	.....	18,098.00	.....	52	24,040.09	67,437.51
Ponoka	700	164,033.00	177,285.00	1,447.80	.....	31	1,239.42	12,860.28
Raymond	1,600	208,395.00	.....	12,850.00	.....	40	9,620.00	51,912.96
Redcliffe	2,200	3,306,980.00	393,380.00	.....	.....	39	147,484.74	357,800.00
Stavely	350	159,270.00	.....	.....	.....	40	63,780.00	2,850.00
Stettler	1,600	510,026.00	526,890.00	.....	368,545.00	28	39,425.75	74,763.62
St. Albert	1,000	410,561.00	.....	.....	.....	60	6,780.98	.....
Stony Plain	600	77,716.00	.....	.....	.....	30	2,331.00	.....
Strathmore	700	142,439.00	.....	.....	.....	55	7,777.89	25,500.00
Taber	2,000	602,331.00	.....	27,960.00	.....	57	40,539.02	128,051.29
Tofield	500	737,852.00	100,450.00	16,520.00	.....	40	37,277.08	95,500.58
Vegreville	1,500	663,909.00	262,177.00	.....	.....	50	47,079.88	163,567.39
Vermilion	1,300	885,447.00	.....	.....	.....	41	36,379.60	67,789.31
Wainwright	950	785,060.00	205,820.00	.....	.....	28	25,114.78	46,463.75

VILLAGES.

Name	Population	Municipal Assessment				Mill Rate	Municipal Taxes Levied	Debenture Debt
		Land Values	Values of Bldgs. and Improvements	Business Tax Rental Values	Assessed Value of Personal Property			
Acme	200	$ 53,017.00	$	$	$	34	$ 1,802.57	$ .....
Airdrie	150	47,387.00	.....	.....	.....	18	852.95	.....
Alderson	130	46,430.00	.....	.....	.....	40	1,857.20	600.00
Alix	250	90,390.00	5,628.00	.....	.....	30	2,711.70	1,600.00
Alliance	400	37,835.00	.....	.....	.....	70	2,648.45	.....
Big Valley	800	104,989.00	223,975.00	.....	.....	15	6,043.00	1,975.00
Barons	400	78,760.00	2,992.88	845.00	.....	38	3,837.88	.....
Bashaw	500	62,021.50	.....	.....	.....	38	2,354.07	5,226.00
Bawlf	300	52,865.00	.....	6,470.00	.....	20	1,380.80	400.00
Bentley	150	68,745.00	.....	.....	.....	12	862.75	.....
Bittern Lake	75	26,740.00	.....	.....	.....	12	352.78	.....
Blackie	300	65,490.00	.....	.....	.....	50	3,274.50	.....
Blackfalds	70	18,400.00	.....	.....	.....	10	184.00	.....
Botha	105	32,300.00	.....	.....	.....	21	678.30	.....
Bowden	200	64,777.00	.....	.....	.....	15	971.65	.....
Bruderheim	250	56,804.00	.....	.....	.....	20	1,136.08	.....
Burdett	225	129,365.00	.....	.....	.....	20	2,587.30	.....
Cadogan	80	10,175.00	.....	5,169.00	.....	6	748.22	.....
Carstairs	400	83,475.00	104,956.00	.....	.....	25	4,717.52	1,560.00
Carbon	325	126,022.00	.....	.....	.....	35	4,543.93	.....
Cayley	125	35,900.00	.....	7,200.00	.....	34	1,924.60	500.00
Cereal	250	43,325.00	.....	.....	.....	25	1,096.25	.....
Champion	400	89,319.50	.....	.....	.....	25	2,232.98	500.00
Chauvin	300	77,743.70	.....	.....	.....	20	1,554.84	2,407.50
Chipman	325	25,349.60	.....	.....	.....	50	1,267.78	.....
Chinook	400	54,305.00	.....	10,940.00	.....	30	2,504.35	1,400.00
Clairmont	150	49,400.00	.....	25,500.00	.....	30	1,901.50	1,185.25
Clive	350	56,431.25	.....	.....	.....	25	1,411.20	460.00

Clyde	110	17,917.00	.....	.....	.....	15	268.85	.....
Cochrane	300	101,667.00	.....	.....	.....	..	2,541.67	.....
Coalhurst	1,200	16,777.00	.....	2,150.00	.....	60	1,010.25	.....
Coaldale	140	47,400.00	94,700.00	.....	.....	8	1,136.10	.....
Commerce	450	42,700.00	.....	.....	.....	10	427.00	.....
Consort	200	52,125.00	.....	.....	.....	25	1,303.22	.....
Cowley	150	34,525.00	.....	.....	.....	25	863.12	.....
Crossfield	300	56,270.00	.....	7,045.00	.....	25	1,970.35	400.00
Czar	110	22,650.00	67,625.00	.....	.....	10	925.40	.....
Craigmyle	240	44,395.85	.....	.....	.....	30	1,331.87	.....
Delburne	200	75,635.00	.....	.....	.....	30	2,269.05	.....
Delia	375	81,738.60	.....	.....	.....	50	4,039.60	3,525.00
Donalda	250	45,315.00	.....	10,580.00	.....	20	1,541.10	.....
Edgerton	90	52,680.00	.....	21,720.00	.....	20	1,205.64	.....
Empress	650	278,210.00	.....	.....	.....	25	6,971.28	.....
Entwistle	200	80,076.00	.....	.....	.....	20	1,602.80	500.00
Erskine	200	48,277.00	.....	.....	.....	20	969.64	200.00
Enchant	80	15,700.00	.....	.....	.....	30	471.00	.....
Ferintosh	120	54,250.00	.....	.....	.....	25	1,656.65	200.00
Frank	350	65,000.00	.....	.....	.....	11	715.00	.....
Forestburg	225	19,040.00	.....	.....	.....	39	742.74	.....
Gadsby	150	40,175.00	.....	.....	.....	40	1,837.00	1,250.00
Galahad	115	10,000.00	89,950.00	.....	.....	45	1,661.68	.....
Grassy Lake	125	90,425.00	70,110.00	.....	.....	10	1,605.35	200.00
Gull Lake	1,200	45,277.00	.....	.....	.....	20	905.54	.....
Halkirk	150	25,165.00	.....	.....	.....	..	1,635.76	400.00
Holden	150	42,610.00	82,550.00	.....	.....	25	2,499.37	271.73
Hughenden	200	15,090.00	.....	.....	.....	40	603.60	.....
Innisfree	300	25,066.15	.....	.....	.....	55	1,643.34	427.20
Irricana	118	54,235.00	.....	.....	.....	20	1,084.70	.....
Irma	200	24,789.85	.....	.....	.....	45	1,115.92	.....
Islay	170	19,450.00	.....	.....	.....	30	583.50	.....
Jenner	85	37,125.00	.....	.....	.....	35	1,299.33	.....
Kapasiwin	200	20,460.00	.....	.....	.....	24	491.04	.....
Killam	400	113,105.59	.....	.....	.....	35	2,950.30	6,160.00
Kitscoty	240	32,895.00	.....	580.00	.....	35	1,764.23	991.00

VILLAGES.—(*Continued.*)

Name	Population	Municipal Assessment				Mill Rate	Municipal Taxes Levied	Debenture Debt
		Land Values	Values of Bldgs. and Improvements	Business Tax Rental Values	Value of Personal Property Assessed			
Lakeview	500	12,127.50	.....	.....	.....	35	436.22	900.00
Lamont	400	80,644.00	179,030.00	.....	.....	15	4,156.11	833.34
Langdon	115	52,193.00	20,610.00	.....	.....	25	1,912.91	.....
Lavoy	150	27,242.00	.....	.....	.....	30	817.26	.....
Legal	300	18,745.00	.....	.....	.....	20	374.90	.....
Lloydminster	450	168,310.00	.....	27,800.00	.....	33	6,669.99	5,250.00
Lomond	300	59,831.00	.....	589.70	.....	40	3,118.24	.....
Lougheed	250	23,930.00	.....	.....	137,850.00	20	3,235.25	1,000.00
Lac la Biche	450	81,200.00	.....	.....	.....	20	1,624.00	.....
Mannville	350	61,227.50	.....	.....	.....	33	2,081.74	.....
Millett	200	41,425.00	.....	.....	.....	25	1,035.62	.....
Milk River	225	65,125.00	.....	.....	.....	15	977.87	.....
Mirror	550	226,410.00	.....	.....	.....	25	5,660.25	.....
Monarch	60	47,612.00	.....	.....	.....	40	1,904.48	504.00
Monitor	200	29,275.00	.....	.....	.....	50	1,548.75	.....
Mundare	450	121,867.00	.....	32,160.00	.....	30	6,029.00	9,589.98
Munson	250	126,464.00	.....	.....	.....	55	6,955.00	6,200.00
Minburn	160	16,659.20	59,762.00	54,600.00	.....	8	1,048.16	.....
Morrin	200	25,800.00	120,400.00	.....	.....	10	1,462.00	.....
New Norway	150	22,682.25	.....	.....	.....	40	917.29	.....
North Red Deer	250	178,535.00	.....	.....	.....	18	3,213.63	400.00
Nobleford	125	35,725.00	147,690.00	.....	.....	14	4,588.23	3,733.32
Ohaton	75	41,647.00	.....	82.75	.....	10	506.57	.....
Oyen	550	101,652.00	.....	.....	.....	40	4,066.08	3,570.00
Penhold	108	75,737.00	.....	.....	.....	12	908.84	.....
Pincher City	60	14,325.00	.....	2,200.00	.....	50	952.50	200.00
Provost	450	110,916.00	.....	2,200.00	.....	30	4,991.47	7,325.00
Retlaw	250	108,180.00	70,425.00	.....	.....	20	3,572.10	.....

Richdale	150	36,725.00	.....	.....	.....	30	1,101.75	1,500.00
Rocky Mountain House	350	46,145.00	.....	3,842.00	.....	25	1,538.00	.....
Ryley	150	47,542.00	.....	.....	62,875.00	24	2,629.71	600.00
Rumsey	115	30,018.00	.....	.....	.....	20	600.36	.....
Rockyford	250	41,900.00	.....	.....	.....	35	1,466.43	.....
Rimbey	300	30,300.00	.....	.....	.....	14	424.62	.....
Sedgewick	500	152,550.00	.....	.....	.....	34	5,186.70	8,000.00
Spirit River	350	50,895.00	.....	.....	.....	30	3,804.27	1,400.00
Stirling	450	44,331.00	.....	.....	.....	..	.....	.....
Strome	300	88,481.00	.....	106.37	.....	27	2,493.35	250.00
St. Paul des Metis	800	235,835.00	.....	.....	.....	19	4,483.30	2,450.00
Suffield	100	106,945.50	.....	.....	.....	15	2,149.32	.....
Sylvan Lake	275	166,477.00	.....	.....	.....	12	2,486.99	1,455.00
Three Hills	650	126,715.00	.....	.....	.....	20	2,534.30	.....
Trochu	640	122,992.58	.....	.....	.....	37	4,147.26	600.00
Veteran	175	28,475.00	.....	.....	.....	30	854.25	.....
Viking	400	108,287.00	.....	.....	.....	45	3,473.11	3,000.00
Vulcan	850	107,195.00	.....	.....	.....	60	7,303.50	1,200.00
Wabamun	100	24,995.00	.....	.....	.....	40	999.80	3,500.00
Westlock	375	95,910.00	.....	.....	.....	14	1,342.74	.....
Walsh	100	22,240.00	.....	.....	.....	20	484.80	.....
Warner	400	128,643.00	.....	.....	.....	20	2,572.86	.....
Youngstown	700	145,325.00	141,190.00	.....	.....	40	11,689.97	11,400.00